

EXHIBIT 68

Date: Mon, 1 May 2017 7:32:28 PM (UTC)
Sent: Mon, 1 May 2017 7:32:27 PM (UTC)
Subject: RE: Year End Adjustments
From: Bob Seibel
To: Randy Franzen <RFranzen@voynowbayard.com>; Michael Koufakis <mkoufakis@gmail.com>;
Attachments: YEAR END ADJUSTMENT SUMMARY TIE IN.PDF

Mike,
Attached is the Year End Adjustments summary tie in sheets for 2013, 2014, and 2015.
Let us know if you have any questions.
Thanks.

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From: Randy Franzen
Sent: Thursday, April 27, 2017 2:59 PM
To: Michael Koufakis
Cc: Bob Seibel
Subject: Re: Year End Adjustments

Will do

Randy

Sent from my iPhone

On Apr 27, 2017, at 1:28 PM, Michael Koufakis <mkoufakis@gmail.com> wrote:

Hi Randy,

Can you send me all the year end adjustment summary sheets for all stores for the last 3 years?

Total Control Panel

Login

To: rfranzen@voynowbayard.com Remove this sender from my allow list
From: mkoufakis@gmail.com

You received this message because the sender is on your allow list.



VOYNOW_002402

STAR DEALERSHIPS							
PROFIT TIE IN							
2015							
	STAR	STAR	STAR	STAR	STAR	STAR	
	<u>TOYOTA</u>	<u>NISSAN</u>	<u>CHRYSLER</u>	<u>HYUNDAI</u>	<u>SUBARU</u>	<u>FIAT</u>	<u>TOTAL</u>
PROFIT PER FINAL TRIAL BALANCE	1,429,991	1,188,383	879,325	(252,707)	(25,710)	(148,240)	3,071,042
							0
Reverse Estimated Inventory Trade Discounts	228,114	314,778	135,833	70,422	13,243		762,390
Record Actual Inventory Trade Discounts	(230,965)	(179,297)	(139,135)	(71,097)	(7,074)		(627,568)
LIFO Adjustments	(193,214)	(552,172)	(138,061)				(883,447)
UNICAP Adjustments	(45,943)	5,382	(8,689)	(1,899)	(4,446)		(55,595)
NYC/NYS tax accrual	(109,500)	(12,000)	(72,500)				(194,000)
Depreciation Adjustments	(55,343)		(10,040)				(65,383)
							0
PROFIT PER TAX RETURN	1,023,140	765,074	646,733	(255,281)	(23,987)	(148,240)	2,007,439

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STAR DEALERSHIPS							
PROFIT TIE IN							
2014							
	STAR	STAR	STAR	STAR	STAR	STAR	
	<u>TOYOTA</u>	<u>NISSAN</u>	<u>CHRYSLER</u>	<u>HYUNDAI</u>	<u>SUBARU</u>	<u>FIAT</u>	<u>TOTAL</u>
PROFIT PER FINAL TRIAL BALANCE	685,688	(676,296)	289,342	(36,107)	66,048	(92,411)	236,264
							0
Reverse Estimated Inventory Trade Discounts	327,570	136,571	80,300	67,968	11,899		624,308
Record Actual Inventory Trade Discounts	(320,952)	(153,589)	(76,150)	(69,032)	(13,140)		(632,863)
LIFO Adjustments	(103,738)	(66,459)	(78,048)				(248,245)
UNICAP Adjustments	29,418	(5,387)	16,532	(734)	(1,333)		38,496
NYC/NYS tax accrual	(29,500)	(9,500)	(22,500)		(2,000)		(63,500)
Depreciation Adjustments	(184,955)	30,149	(193,506)	5,039			(343,273)
Interest Adjustment	(104)						(104)
Section 481A Fixed Asset Adjustments	(585,163)	(787,657)	(46,949)				(1,419,769)
							0
PROFIT PER TAX RETURN	(181,736)	(1,532,168)	(30,979)	(32,866)	61,474	(92,411)	(1,808,686)

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STAR DEALERSHIPS							
PROFIT TIE IN							
2013							
	STAR	STAR	STAR	STAR	STAR	STAR	
	TOYOTA	NISSAN	CHRYSLER	HYUNDAI	SUBARU	FIAT	TOTAL
PROFIT PER FINAL TRIAL BALANCE	939,065	(166,461)	194,884	104,726	253,434	(159,376)	1,166,272
							0
Reverse Estimated Inventory Trade Discounts	156,269	130,704	50,027	74,424	16,177		427,601
Record Actual Inventory Trade Discounts	(258,363)	(139,731)	(77,030)	(67,814)	(13,063)		(556,001)
LIFO Adjustments	(42,631)	8,029	(122,351)				(156,953)
UNICAP Adjustments	2,121	35,297	158	(25,560)	2,239		14,255
NYC/NYS tax accrual	(78,500)	(12,500)	(26,500)		(10,000)		(127,500)
Depreciation Adjustments				(38,261)			(38,261)
Interest Adjustment		30,277					30,277
Advertising Adjustment		(53,546)					(53,546)
							0
							0
PROFIT PER TAX RETURN	717,961	(167,931)	19,188	47,515	248,787	(159,376)	706,144

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